

ASSESSOR

Donald E. Williamson

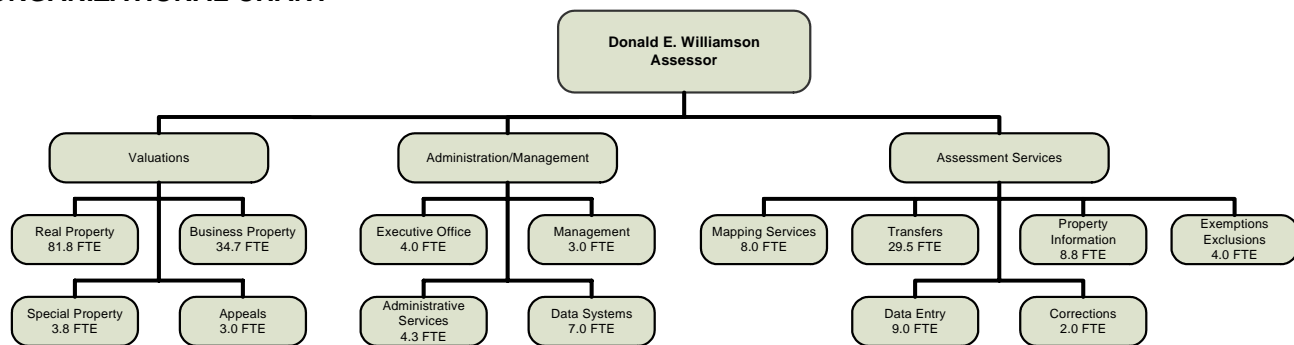
MISSION STATEMENT

The mission of the Office of the Assessor is to perform the state mandated function to:

- Locate, describe, and identify ownership of all property within the county
- Establish a taxable value for all property subject to taxation
- List all taxable value on the assessment roll
- Apply all legal exemptions

Assessor business is performed for the public benefit in a manner that is fair, informative and with uniform treatment. It is necessary as a means of revenue generation in order to fund essential public services and efficiently operate county and state government.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2005-06				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	13,665,978	647,500	13,018,478		175.6
State/County Property Admin Program	3,342,314	2,171,438		1,170,876	28.3
TOTAL	17,008,292	2,818,938	13,018,478	1,170,876	203.9

DESCRIPTION OF MAJOR SERVICES

Under California law, the Assessor establishes a value for all property including residential, commercial, business and personal. The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments including boats, aircraft, and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowner, veteran, disabled veteran, church, religious, and welfare exemptions.

BUDGET AND WORKLOAD HISTORY

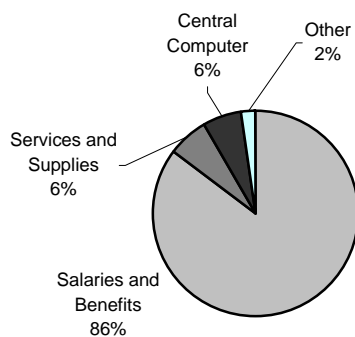
	Actual 2003-04	Budget 2004-05	Actual 2004-05	Budget 2005-06
Appropriation	11,060,121	12,518,341	13,421,216	13,665,978
Departmental Revenue	504,768	658,412	849,595	647,500
Local Cost	10,555,353	11,859,929	12,571,621	13,018,478
Budgeted Staffing		163.9		175.6
Workload Indicators				
Assessments - Bus/Personal	48,941	49,000	45,375	46,500
Assessments - Real Property	211,989	200,000	225,371	220,000
Assessment Appeals	2,205	2,500	2,213	1,850
Transfers of Ownership	203,085	220,000	205,764	210,000
Assessment Corrections	62,535	80,000	61,349	70,000



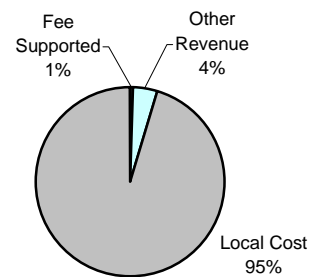
On February 1, 2005, the Board of Supervisors (BOS) approved a mid-year item, which provided additional system development charges for the Assessment Evaluation Services (AES) comparable sales program. This provided an increase to the budget allowing the Assessor to spend additional funds above the original amount approved in services and supplies. The AES program consists of an automated appraisal system that estimates fair market value via a comparative sales approach of property that requires an appraisal for tax assessment purposes. The Board approved item also provided funding for server equipment (hardware and software) necessary to host the AES program. In addition, actual equipment expenditures are over the original budget due to the purchase of new computer equipment which was Board approved on November 16, 2004.

In 2004-05 revenue is greater than budget due to unexpected special assessments' change of ownership penalties, increase in map sales, data tapes and PIMS access fees. Although actual revenue increased in 2004-05, revenue in 2005-06 is decreasing due to the reduction in exclusion fees and anticipated lesser sales in data tapes due to their bi-annual sales activity.

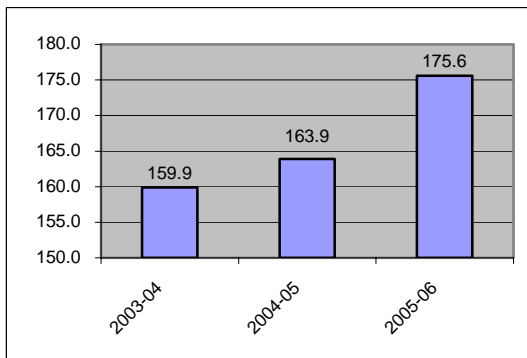
2005-06 BREAKDOWN BY EXPENDITURE AUTHORITY



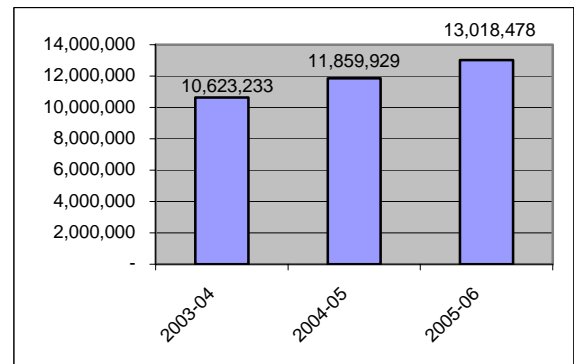
2005-06 BREAKDOWN BY FINANCING SOURCE



2005-06 STAFFING TREND CHART



2005-06 LOCAL COST TREND CHART



GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General

BUDGET UNIT: AAA ASR
FUNCTION: General
ACTIVITY: Finance

	2004-05 Actuals	2004-05 Final Budget	2005-06 Board Approved Base Budget	2005-06 Board Approved Changes to Base Budget	2005-06 Final Budget
Appropriation					
Salaries and Benefits	10,411,631	10,743,013	11,089,302	568,867	11,658,169
Services and Supplies	1,942,430	746,297	711,831	143,621	855,452
Central Computer	734,722	734,722	866,895	-	866,895
Equipment	31,685	-	-	-	-
Transfers	300,748	294,309	294,309	(8,847)	285,462
Total Appropriation	13,421,216	12,518,341	12,962,337	703,641	13,665,978
Departmental Revenue					
Taxes	428,136	277,500	277,500	30,000	307,500
Current Services	47,628	-	-	90,000	90,000
Other Revenue	373,831	380,912	380,912	(130,912)	250,000
Total Revenue	849,595	658,412	658,412	(10,912)	647,500
Local Cost	12,571,621	11,859,929	12,303,925	714,553	13,018,478
Budgeted Staffing		163.9	163.9	11.7	175.6

DEPARTMENT: Assessor
FUND: General
BUDGET UNIT: AAA ASR

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits Budgeted staffing reflects net (\$123,686) and the addition of .7 positions. The following positions were deleted: Appraiser I (1.85), Appraiser II (0.85) and Clerk III (0.30). The following positions were added: Appraiser III (0.63), Assistant Assessor (0.13), Principal Appraiser (0.25), Supervising District Appraiser II (0.75) and Title Transfer Technician I (2.00). The dollar amount decreased due to the budgeted staffing changes mentioned above and recognizing the opt out benefit provision.	11.7	568,867	-	568,867
** Final Budget Adjustment - Policy Items Due to the growth in San Bernardino County, the workload in the Assessors Office has dramatically increased. The management of various functions has become increasingly more difficult and has necessitated the need for an Assistant Assessor to help facilitate the interactions with taxpayer inquiries related to the assessment of property. The Board approved the addition of 1.0 Assistant Assessor position, an increase of \$124,099 in salaries and benefits and \$2,000 in services and supplies. Due to the steady business growth that has occurred in the county in the last decade. New development of large warehouses and retail businesses has flourished. As documented in the State Board of Equalization Audit, additional staff is needed to keep up with the growth in new business. The Board approved the addition of 6.0 positions in Business Property (1.0 Auditor Appraiser II, 1.0 Auditor Appraiser III, 3.0 Appraiser II's and 1.0 Clerk II). An increase in salaries and benefits of \$349,266 and the corresponding increase in services and supplies of \$12,000. An addition of 4.0 Appraiser Technicians in Real Property resulted from the Board approved policy item to complete requisite work and to accommodate the growth in mobile home transfers and low value permit activity. An increase in salaries and benefits of \$167,788 and the corresponding increase in services and supplies of \$8,000.				
** Final Budget Adjustment - Mid Year Item Increase in costs of \$51,400 related to the Clerical Classification Study approved by the Board on April 5, 2006, #67.				
2. Services and Supplies Many of the Assessor expenses are directly affected by the number of housing sales throughout the county. Growth in the region has continued to cause an increase in expenses such as postage and mail. Many of these expenses were paid out of the Assessor's State Property Tax Administration Program (PTAP) fund which comes from a fixed revenue source. Increasing the services budget by \$121,621 will allow the Assessor to better utilize the available funds for mandated expenses (i.e., printing, and mailings of state required forms, mileage reimbursement, travel, etc.).	-	143,621	-	143,621
3. Transfers Decrease in non-discretionary expenses (e.g., rents/leases and Employee Health and Productivity) per budget instructions.	-	(8,847)	-	(8,847)
4. Taxes Increase in special assessment prior years and current years penalties.	-	-	30,000	(30,000)
5. Increase of Business Property Staff A new fee, exclusions, was created during 2004-05 budget hearings. A reclass of the exclusion fees to current services was needed in order to better track the revenue generated. Last year this revenue was budgeted under other revenue. It is important to note that the revenue was originally budgeted at \$140K, it is believed that the revenue was overstated and a more realistic estimate would be \$90,000.	-	-	90,000	(90,000)
6. Other Revenue Reduction of other revenue for tracking of exclusion fees as stated above, which was offset by the increase in PIMS access fees.	-	-	(130,912)	130,912
Total	11.7	703,641	(10,912)	714,553

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

